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# State of Texas Automated Information and Reporting System

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## 2022 STAIRS

### Cost Report Training

HHSC PFD LTSS Center for Information and Training



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# **24 Hour Residential Child Care Program** **(24RCC)**

## **2021 Cost Report**



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# Objective

**To complete a STAIRS Cost Report**

# COVID-19 Funding and Cost Reporting

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HHSC Provider Finance has issued guidelines for how COVID-19 funds should be reported/offset on the report.

These guidelines are based on the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Texas Administrative Code guidelines/requirements



# What is the Cares Act?

The CARES Act was passed by Congress and signed into law on March 27th, 2020.

The CARES Act provides relief for individuals and businesses that have been negatively impacted by the coronavirus outbreak.



# What Does the Cares Act Require?

The CARES Act provides that “...**these funds may not be used to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse....**”



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# What Does the TAC Require?

The TAC provides, “Grants and contracts from federal, state or local government...**should be offset, prior to reporting on the cost report,** against the particular cost or group of costs for which the grant was intended....”.

The CARES Act Provider Relief Funds, the Paycheck Protection Program (PPP) and portions of the Economic Injury Disaster Loans **are considered grants** to the extent the funds are forgiven under the terms of the loan programs and/or the terms and conditions of the funds received.



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# Provider Relief Funds

Cost Report Preparers **should offset** any provider relief funds recognized as revenue by the provider in 2021, not reimbursed by another source against any costs incurred in response to COVID-19.

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the cost report



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# Provider Relief Funds

## PRF used for Lost Revenue:

PRF revenue recognized in 2021 as a result of lost revenue should not reduce any expenses included on the unadjusted trial balance prior to those expenses being reported on the cost report because these lost revenue dollars are not associated with any specific expense.



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# PPP Loans

Salaries and Wages: cost report preparers **should offset** an amount equal to any staff wages reimbursed by PPP against any otherwise incurred salary, during the cost reporting period, prior to reporting.

Non-Payroll Expenses: cost report preparers **should offset** non-payroll related expense for the portion of the PPP loan utilized for those non-payroll items.



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# PPP Loans

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the cost report.



# Local Funds

Pursuant to TAC §355.103(b)(18)(B), “Grants and contracts from federal, state or local government, such as transportation grants, United States Department of Agriculture grants, education grants, Housing and Urban Development grants, and Community Service Block Grants, should be offset, prior to reporting on the cost report, against the particular cost or group of costs for which the grant was intended....”.



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# Local Funds

If you have any questions about the treatment of local funds for purposes of the report, please contact the LTSS Center for Information and Training at [PFD-LTSS@hhs.texas.gov](mailto:PFD-LTSS@hhs.texas.gov).



# Cares Act Offsets

The offset of PRF and PPP revenues, previously mentioned, **should not impact the hours reported** for any department on the cost report.

While the offset of some of the PRF and PPP revenues could reduce specific salaries reported on the cost report, the number of hours reported should agree with the actual hours related to the unadjusted salaries.

If you paid the salary using PRF or PPP dollars, the actual hours incurred will not change and do not reduce them on the cost report.



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# Support Documentation

As in prior years, providers may be required to submit support documenting (e.g., trial balances, allocation summary, etc.) to support the information reported in their 2021 Report.

The state acknowledges providers may be required to submit reports to local or federal jurisdictions based on funds received (e.g. PRF, PPP, etc.). Do not provide the State with a copy of these reports and/or any applicable support documentation for these reports.



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The Entity Contact (Primary) is the contracted provider that received access to STAIRS.

Fairbanks will send a notification of access, login and password, to the email address we have on file for the provider.

If you have not received notification of access, then please contact [CostInformationPFD@hhs.texas.gov](mailto:CostInformationPFD@hhs.texas.gov)



# STAIRS

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## Before You Begin

- Review your ledger for unallowable costs and costs that require allocation.
- Adjust for accruals.
- Prepare the reconciliation worksheet and allocation summaries.
- Gather information on your depreciable assets.
- Gather information on Related Parties



# STAIRS

## Organization of the Cost Report

### Reporting Categories

- Combined Entity and Provider Information
- Placement Days and Revenue
- Wages and Compensation
- Payroll Taxes and Workers' Compensation



# STAIRS

## Organization of the Cost Report

### Reporting Categories

- Facility and Operations
- Verification Summary and Certifications
- Agree/Disagree and Informal Review



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# STAIRS Dashboard



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## Entity List

[Dashboard](#) | [Cost Reporting](#) | [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

[Add a new contact](#) | [Add Preparer](#) | [Reference Materials](#)

**Rate Analysis test**  
[Edit My Info](#) | [Add Role](#)

**Preparer Test Account**  
Pamela.Minton@hhsc.state.tx.us  
For State Use Only  
Austin, TX 78758  
  
Phone: 123456789

**Your Roles**

- 100001001 - CPC
- 100001002 - CPC
- 100001003 - CPC
- 100003001 - MEI

Rj Alvarado		
	Roles	Actions
<a href="mailto:rj.alvarado@westsoisd.net">rj.alvarado@westsoisd.net</a> 5050 Rockford Dr Corpus Christi, TX 78416  Phone: 3618065911	<ul style="list-style-type: none"><li>164900000 - SHARS</li><li>2021 Preparer (Primary)</li></ul>	<ul style="list-style-type: none"><li><a href="#">Manage Preparer Permissions</a></li><li><a href="#">Add Non-Preparer Role</a></li></ul>
Ian Doughty		
	Roles	Actions
<a href="mailto:idoughty@fairbanksllc.com">idoughty@fairbanksllc.com</a> TX	<ul style="list-style-type: none"><li>164800000 - SHARS</li><li>Financial Contact (Secondary)</li></ul> <a href="#">edit</a> <a href="#">delete</a>	<ul style="list-style-type: none"><li><a href="#">Add Non-Preparer Role</a></li></ul>

## Dashboard

The **Entity Contact** (Primary) logs into the system and sets up other users.

# STAIRS

## STAIRS – Manage Contacts

24RCC Entity Edit My Info link is at the top of the page.



### Entity List

[Dashboard](#) | [Cost Reporting](#) | [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

[Add a new contact](#) [Add Preparer](#) [Reference Materials](#)

Rate Analysis test

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**Ian Doughty**

	Roles	Actions
<a href="mailto:idoughty@fairbanksllc.com">idoughty@fairbanksllc.com</a>  TX	<ul style="list-style-type: none"><li>164800000 - SHARS</li><li>Financial Contact (Secondary)</li></ul> <a href="#">edit</a> <a href="#">delete</a>	<ul style="list-style-type: none"><li><a href="#">Add Non-Preparer Role</a></li></ul>

# STAIRS

## STAIRS – Review and Edit Profile

**Complete this form with your information and click Save to finish.**



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[Dashboard](#) | [Cost Reporting](#)

[Manage Contacts](#) | [Upload Center](#)

### Edit Contact Profile

Please review your contact information below and update it if necessary.

[Change Password](#)

Prefix	<input type="text" value="Mrs."/>
First Name *	<input type="text" value="Rate Analysis"/>
Last Name *	<input type="text" value="Test"/>
Job Title *	<input type="text" value="Preparer Test Account"/>
Email *	<input type="text" value="Pamela.Minton@hhsc.state.t"/>
Street 1 *	<input type="text" value="For State Use Only"/>
Street 2	<input type="text"/>
City *	<input type="text" value="Austin"/>
State *	<input type="text" value="Texas"/>
Postal Code *	<input type="text" value="78758"/>
Phone *	<input type="text" value="123456789"/>
Fax	<input type="text"/>

# STAIRS

## STAIRS – Add Role

24RCC Entity Add Role link is at the top of the page.



### Entity List

[Dashboard](#) | [Cost Reporting](#) | [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

[Add a new contact](#) | [Add Preparer](#) | [Reference Materials](#)

**Rate Analysis test**  
[Edit My Info](#) | [Add Role](#)

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Pamela.Minton@hhsc.state.tx.us  
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- 100001003 - CPC
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**Rj Alvarado**

	Roles	Actions
<a href="mailto:rj.alvarado@westosoisd.net">rj.alvarado@westosoisd.net</a> 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	<ul style="list-style-type: none"><li>164900000 - SHARS</li><li>2021 Preparer (Primary)</li></ul>	<ul style="list-style-type: none"><li><a href="#">Manage Preparer Permissions</a></li><li><a href="#">Add Non-Preparer Role</a></li></ul>

**Ian Doughty**

	Roles	Actions
<a href="mailto:idoughty@fairbanksllc.com">idoughty@fairbanksllc.com</a> TX	<ul style="list-style-type: none"><li>164800000 - SHARS</li><li>Financial Contact (Secondary)</li></ul> <a href="#">edit</a> <a href="#">delete</a>	<ul style="list-style-type: none"><li><a href="#">Add Non-Preparer Role</a></li></ul>

# STAIRS



## Add Contact Role

### Rate Analysis test

Component Code \*

Role \*

Primary Contact ☐

## Add Contact Role

- Component Code
- Add Role as Primary or Financial Contact

# STAIRS

## STAIRS – Add New Contact

24RCC Entity Add New Contact link is at the top of the page.



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### Entity List

[Dashboard](#)[Cost Reporting](#)[Manage](#)[Manage Contacts](#)[Upload Center](#)[Add a new contact](#)[Add Preparer](#)[Reference Materials](#)

#### Rate Analysis test

[Edit My Info](#) | [Add Role](#)

#### Preparer Test Account

Pamela.Minton@hhsc.state.tx.us  
For State Use Only  
Austin, TX 78758

Phone: 123456789

#### Your Roles

- 100001001 - CPC
- 100001002 - CPC
- 100001003 - CPC
- 100003001 - MEI

#### Rj Alvarado

[rj.alvarado@westosoisd.net](mailto:rj.alvarado@westosoisd.net)  
5050 Rockford Dr  
Corpus Christi, TX 78416

Phone: 3618065911

#### Roles

- 164900000 - SHARS
- 2021 Preparer (Primary)

#### Actions

- [Manage Preparer Permissions](#)
- [Add Non-Preparer Role](#)

#### Ian Doughty

[idoughty@fairbanksllc.com](mailto:idoughty@fairbanksllc.com)

TX

#### Roles

- 164800000 - SHARS
- Financial Contact (Secondary)
- [edit](#)
- [delete](#)

#### Actions

- [Add Non-Preparer Role](#)

# STAIRS

## Add Contact Profile



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### Entity List

[Dashboard](#) | [Cost Reporting](#)

[Manage Contacts](#) | [Upload Center](#)

### Add Contact Profile

Prefix	<input type="text"/>
First Name *	<input type="text"/>
Last Name *	<input type="text"/>
Job Title *	<input type="text"/>
Email *	<input type="text"/>
Street 1 *	<input type="text"/>
Street 2	<input type="text"/>
City *	<input type="text"/>
State *	<div>Select One ▼</div>
Postal Code *	<input type="text"/>
Phone *	<input type="text"/>
Fax	<input type="text"/>
Component Code *	<div>Select One ▼</div>
Role *	<div>Select One ▼</div>
Primary Contact	<input type="checkbox"/>

# STAIRS

## STAIRS – Manage Contacts

Select “Add Preparer”.



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### Entity List

[Dashboard](#) [Cost Reporting](#) [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

[Add a new contact](#) [Add Preparer](#) [Reference Materials](#)

**Rate Analysis test**  
[Edit My Info](#) | [Add Role](#)

**Preparer Test Account**  
Pamela Minton@hhsc.state.tx.us  
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Ian Doughty		
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## STAIRS – Manage Contacts

Select a Preparer



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[Dashboard](#) | [Cost Reporting](#) | [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

**Preparer Search \***

Actions	First Name	Last Name	Program	Title	Email	Phone	Address	City	State	Zip
No records found.										

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## STAIRS – Manage Contacts

Report Preparer – determine who will be preparing your cost report.

Select Add 24RCC preparer.

Search by name and check that the person is on the drop-down list to choose as the Preparer in STAIRS.

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## Roles

**Entity Contact** can set up all other user types and additional Entity Contacts. Can review the cost report. Must sign the Cost Report Certification.

**Preparer** can set up other Preparers. This is the only role that can make entries into the cost report. Must sign the Methodology Certification. Cannot sign the Cost Report Certification.

# STAIRS

## Roles

**Financial Contact** can set up Preparers and other Financial Contacts. Can review the cost report. Can sign and upload the Cost Report Certification.

Detailed information can be found in the document titled “**Managing Contacts Processing Procedures**” in the Reference Materials section at the bottom of every page in STAIRS. A person can hold more than one role



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# STAIRS

## Roles

**Combined Entity** - one or more commonly owned corporations and/or limited partnerships where the general partner is controlled by the same identical persons as the commonly owned corporation(s). May involve an additional *CONTROLLING ENTITY* which owns all members of the combined entity.

**Contracting Entity** - The contract with which Medicaid contracts for the provision of the Medicaid services included on this cost report.



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# STAIRS Entity List



Entity List

Dashboard Cost Reporting

To work on 2011 and 2012 cost reports click [here](#).

Show 10 entries

Entity Name	Year	Type
ALL	2021	ALL
ZZZ RAD 24RCC	2021	24RCC
ZZZ RAD 24RCC	2021	24RCC
ZZZ RAD 24RCC	2021	24RCC
ZZZ RAD 24RCC	2021	24RCC
ZZZ RAD 24RCC	2021	24RCC
ZZZ RAD ASSPP LLC	2021	ASSPP
ZZZ RAD ASSPP LLC	2021	ASSPP
ZZZ RAD ASSPP LLC	2021	ASSPP

## Entity Name

- Open the Entity pull down menu.
- Select your discipline from the menu.

# STAIRS Entity List



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Show 10 entries

First Previous Next Last

Entity Name	Year	Type	Code	Site Type	Status	Steps Complete
ALL	2021	24RCC	Search			
ZZZ RAD 24RCC	2021	24RCC	<a href="#">100007005</a>	GRO/RTC-IPTP-123456605	⊖	3 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	<a href="#">100007004</a>	GRO/RTC-123456604	⊖	4 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	<a href="#">100007003</a>	CPA-123456603	⊖	3 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	<a href="#">100007002</a>	ES-123456602	⊖	3 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	<a href="#">100007001</a>	SSCC-123456601	⊖	3 on 01/11/2022



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# STAIRS

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**There are 14 Steps to complete  
a Cost Report.**

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## **Steps 1 Combined Entity Identification**

### **Purpose**

HHSC needs to collect contact information so that HHSC PFD can contact provider/preparer/etc. during the review of the cost report.

### **How HHSC PFD uses the information?**

This information is used by the HHSC PFD to obtain information and documentation needed to address issues found in the cost report review.



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# STAIRS

## Steps 1 Combined Entity Identification

Please confirm this report is the most current report from the prior year.

2021 - Cost Report: 100007004 - 24RCC -- ZZZ RAD 24RCC

[Print](#) [View Cost Report Data](#)

### 1. Combined Entity Identification

✓ Last Verified by Rate Analysis test on 01/11/2022 1:09 PM

[Save](#) [Save and Return](#) [Cancel](#)

---

<b>Combined Entity Identification</b>	<b>Entity Contact Identification</b>
Phone: 123-456-7890 Fax: 877-447-2839 Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ <a href="#">View Information</a>	Name: Pam Mintonzzz Job Title: Test Job Title Entity Name: ZZZ RAD 24RCC Email: Pamela.Minton@nhsc.state.tx.us Phone: 123-456-7890 Fax: 877-447-2839 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ <a href="#">View Information</a>

---

<b>Financial Contact</b>	<b>Report Preparer Identification</b>
Name: HHSC RAD Job Title: Entity Name: Email: RateAnalysisDept@nhsc.state.tx.us Phone: 512-424-8500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ <a href="#">Edit Information</a>	Name: test test Job Title: test Entity Name: test Email: test@test.com Phone: 123-456-7891 Fax: 123-456-7891 Mailing Address: 4800 Gualupe , Austin, TX 78751 ✓ <a href="#">Edit Information</a>

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**Location of Accounting Records that Support this Report**

Primary Physical Address: 4900 N. Lamar Blvd. , Austin, TX 78751  
✓ [Edit Information](#)



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## Step 2 General Information

### Purpose

The purpose of Step 2 is to gather general information, including the Combined Entity's reporting.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	01/01/2021
Combined Entity Report Period Ending (mm/dd/yyyy) *	12/31/2021



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## Step 3. Contract Management

### Purpose

Provide information about the combined entity's business components.

### How HHSC PFD uses the information

HHSC PFD uses the information in Step 3 during the Cost Report examination process.



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## Step 3. Contract Management

Three steps:



Return

a. Verify Contracts for Requested Cost Reports [view](#)

*Last Verified by Rate Analysis Test on 09/02/2021 11:14 AM*

b. Enter Other Business Components (Other Contracts, Grants or Business Relationships with the State of Texas or any other entity, or other funding sources) [view](#)

*Last Verified by Rate Analysis Test on 09/02/2021 11:15 AM*

c. Verify Business Component Summary [view](#)

*Last Verified by Rate Analysis Test on 09/02/2021 11:16 AM*

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## Step 3.a. Verify Contracts for Requested Reports

State issued contracts are listed in Step 3A, such as HHSC contracts.

Active Entire Report Period?	Cost Report Group Code	Contracting Entity Name	CR Type	Program	Site Type	Contract #	Contract Name
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007001	ZZZ RAD 24RCC	24RCC	SSCC	n/a	123456601	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007002	ZZZ RAD 24RCC	24RCC	ES	n/a	123456602	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007003	ZZZ RAD 24RCC	24RCC	CPA	TFC	123456603	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007004	ZZZ RAD 24RCC	24RCC	GRO/RTC	GRO/RTC	123456604	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007005	ZZZ RAD 24RCC	24RCC	GRO/RTC	IPTP	123456605	ZZZ RAD 24RCC

Verify the Cost Report Group Code to make sure all your contracts are listed.

If all your contracts are not listed contact us at:

[costinformationPFD@hhs.Texas.gov](mailto:costinformationPFD@hhs.Texas.gov)



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## Step 3.b. Enter Other Business Components

Other Contracts, Grants or Business Relationships with the State of Texas or any other entity, or other funding sources.

Active Entire Reporting Period	Contract Type	Service Type	Contracting Entity Name	Contract #/ Provider Identification	Added By	Note
Yes	DSHS	Youth Empowerment Services		123456789	HHSC RAD	
Yes		Other - provide explanation:Medicare		4567890120	HHSC RAD	
Yes		Other - provide explanation:funding source		12345670	HHSC RAD	funding source
Yes		Other - provide explanation:taco resturant		N/A	HHSC RAD	taco rest. shared CO
Yes		Other - provide explanation:Pizza Restaurant		123456	HHSC RAD	Pizza
Yes		Other - provide explanation:test		test	HHSC RAD	test
Yes	HHSC	Personal Care Services		11100000	HHSC RAD	
Yes	DARS	Early Childhood Intervention		00002157	Rate Analysis Test	

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## Step 3.c. Verify Business Component Summary



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Contract Type	Report Group Code	Contracting Entity Name	CR Type	Site Type
Requested	100007001	ZZZ RAD 24RCC	24RCC	
Requested	100007002	ZZZ RAD 24RCC	24RCC	
Requested	100007003	ZZZ RAD 24RCC	24RCC	TFC
Requested	100007004	ZZZ RAD 24RCC	24RCC	GRO/RTC
Requested	100007005	ZZZ RAD 24RCC	24RCC	IPTP
DSHS	123456789		Youth Empowerment Services	
Medicare	4567890120		Other - provide explanation - Medicare	
Other State of Texas	12345670		Other - provide explanation - funding source	
Other	N/A		Other - provide explanation - taco restaurant	
Other	123456		Other - provide explanation - Pizza Restaurant	
DFPS	test		Other - provide explanation - test	
HHSC	11100000		Personal Care Services	
DARS	00002157		Early Childhood Intervention	

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## Step 4 General Information

### Purpose

Collect general information about the contracted entity that delivered services during the reporting period.

### How do we use this information?

HHSC PFD uses this information for a variety of purposes in the financial examination and reports reconciliation processes. HHSC may also add questions to collect one-time information for events that impact provider costs.



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# STAIRS

## Step 4 General Information



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National Provider Identifier (NPI) #: <small>Please contact HHS at <a href="mailto:costinformation@hhs.texas.gov">costinformation@hhs.texas.gov</a> if you believe this is not your current NPI number.</small>	NA			
Type of Ownership of Contracting Entity	<b>Proprietary (For Profit)</b> <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Limited Partnership <input type="radio"/> Limited Liability Company <input type="radio"/> "S" Corporation <input type="radio"/> Corporation	<b>Nonprofit Corporation</b> <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<b>Nonprofit Association</b> <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<b>Government</b> <input type="radio"/> State <input type="radio"/> County <input type="radio"/> Municipal <input type="radio"/> Special District <input type="radio"/> Federal
Contracted Provider Report Period Beginning (mm/dd/yyyy)	01/01/2021			
Contracted Provider Report Period Ending (mm/dd/yyyy)	12/31/2021			
Was an accrual method of accounting used for reporting all revenues, expenses, and statistical information on this report except for where the instructions require otherwise?	<input type="checkbox"/>			
Did the preparer(s) of this report review the most recently received audit adjustments and make the necessary revisions when preparing this report?	<input type="checkbox"/>			
Does the provider have work papers that clearly reconcile between the fiscal year trial balance and the amounts reported on this report? If No, please provide an explanation.	<input type="checkbox"/>			
Are you reporting Central Office expenses in this Cost Report?	<input type="checkbox"/>			
Are you reporting any allocated Non-Central Office Program Administration expenses?	<input type="checkbox"/>			
Enter the county where program facility delivers service.	<input type="text"/>			
If you are contracted with an SSCC what catchment do you provide services in?	<input type="text"/>			

- Correctly identify the ownership of the contracting entity
- Dates and National Provider Identifier will prepopulate
- Questions regarding preparation to complete the report
- County and Catchment areas

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## Step 4 General Information



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The total number of State placement days (DPPS, other State of Texas agencies and County or other Government agencies only) types broken out by level. Report placement days without levels in "Not by LON".	Not by LON	<input type="text"/>
	Basic	<input type="text"/>
	Moderate	<input type="text"/>
	Specialized	<input type="text"/>
	Intense	<input type="text"/>
	Intense Plus	<input type="text"/>
	IPTP	<input type="text"/>
	Emergency Care Services	<input type="text"/>
	Treatment Foster Family Care	<input type="text"/>
Temporary Emergency Placement	<input type="text"/>	
The total number of non-State placement days broken out by level. Report placement days without levels in "Not by LON".	Not by LON	<input type="text"/>
	Basic	<input type="text"/>
	Moderate	<input type="text"/>
	Specialized	<input type="text"/>
	Intense	<input type="text"/>
	Intense Plus	<input type="text"/>
	IPTP	<input type="text"/>
	Emergency Care Services	<input type="text"/>
	Treatment Foster Family Care	<input type="text"/>
Temporary Emergency Placement	<input type="text"/>	
Number of Residents the Facility is Licensed to serve at the end of the reporting period.	<input type="text"/>	
Did you evacuate your facility due to a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane)?	<input type="text"/>	
Did you accept evacuees from a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane) that did not become permanent residents in your facility?	<input type="text"/>	

- Enter the total number of state placement days
- Enter the total number of non-state placement days
- Report number of residents in facility
- Evacuation question

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## Step 4 General Information

### COVID-19 Related Questions

This section is questions on how COVID-19 affected your business.

This section is for informational purposes only.



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#### Covid Related Questions

Did you experience a decrease in costs/utilization directly related to COVID-19?	Yes		
Did you incur an increase in costs directly related to COVID-19? For example, some providers may have paid more for Personal Protective Equipment (PPE) – either because they had to purchase more PPE and/or it was more expensive.	Yes		
a) If Yes, was it an increase in unit of service?	No	Please explain:	explain
b) If Yes, was it due to an increase in costs per unit of service?	No	Please explain:	explain
Did you incur costs for a category(ies) that historically is not incurred when administrating/delivering this program/service?			
Did you receive local, state or federal grants directly related to COVID-19?			

# STAIRS

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## Step 5. Placement Days and Revenue

### Purpose

The purpose of Step 5 is to collect placement days information.

### How do we use this information?

HHSC PFD uses this information to determine the contracted provider's revenue. Placement Days are used in the report reconciliation process during rate-setting calculations.



# STAIRS

## Step 5 Placement Days and Revenue

Step 5.a. – Bed Hold Days and Revenue

Step 5.b. – Placement Days and Revenue

Step 5.c. – Foster Family Pass Through

Step 5.d. – Other Revenue



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## Step 5.a. Bed Hold Days and Revenue



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Bed Hold Days		
Type	Bed Hold Days	Bed Hold Revenue
SSCO's Bed Hold Referrals and Revenue Paid to Subcontractors		
Subcontractor's Bed Hold Referrals and Revenue Received from SSCC	<input type="text"/>	<input type="text"/>
Temporary Emergency Placement Days - Bed Hold ONLY	<input type="text"/>	<input type="text"/>
TOTAL	0	0.00

Other Revenue	
Type	Revenue
Non-DFPS Revenue (SSCC only)	
Non-DFPS and Non-SSCC revenue (ALL Providers Except SSCC)	<input type="text"/>
DFPS System Enhancement Fee (SSCC only)	
SSCC Revenue (ALL Providers Except SSCC)	<input type="text"/>
DFPS Exceptional Care Days Revenue (ALL Providers Except SSCC)	<input type="text"/>
TOTAL	0

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## Step 5.b. Placement Days and Revenue



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Placement Days Rate Period 2 01/01/2021 - 08/31/2021										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals										
Other Texas State or Other Local Agency Referrals (DADS, DSHS, TJJD, County, etc)										
Out of State Agency (Not In Texas) Referrals										
Private Pay Referrals										
Single Source Continuum Contractor (SSCC) Referrals										
DFPS Exceptional Care Referrals										
<b>TOTAL</b>	0	0	0	0	0	0	0	0	0	0

Placement Day Revenue Rate Period 2 01/01/2021 - 08/31/2021										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals										
Other Texas State or Other Local Agency Referrals (DADS, DSHS, TJJD, County, etc)										
Out of State Agency (Not In Texas) Referrals										
Private Pay Referrals										
Single Source Continuum Contractor (SSCC) Referrals										
DFPS Exceptional Care Referrals										
<b>TOTAL</b>	0	0	0	0	0	0	0	0	0	0

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## Step 5.c. Foster Family Pass Through

This section is to report referrals for children.

Pass Through Paid to Foster Families Rate Period 2 01/01/2021 - 08/31/2021						
Referral Type	Not By LON	Basic	Moderate	Specialized	Intense	Treatment Foster Family Care
DFPS Referred Children						
SSCC Referred Children						
Non-DFPS Referred Children						
TOTAL	0	0	0	0	0	0



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## Step 5.d. – Other Revenue

Report other revenues to support services support that are not reported in Step 5.a. through Step 5.c.

Do you have any other revenue not reported in the various Step 5 sub steps?		Yes ▾
Type		Revenue
Unrestricted Gifts, Grants, and Income from Endowments from Private Sources		
Grants and Contracts from Federal, State, and Local Government Sources		
TOTAL		0.00
Does any of your Federal, State, and Local Government revenue offset costs reported elsewhere in this report?		-- ▾



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## Step 6 Wages and Compensation

### Purpose

HHSC PFD uses this step is to collect wages, compensation and benefits information for the contracted provider's attendant, non-attendant and administrative and central office staff.

### How do we use this information?

HHSC PFD uses this information to determine the contracted provider's employee and contracted staff expenses.

# STAIRS

## Step 6 Wages and Compensation

Step 6a - General Information

Step 6b - Related Party Wages and Compensation

Step 6c - SSCC's Subcontractor Payment

Step 6d - Non-Administrative and Operational Personnel

Step 6e - Administrative & Operations Personnel



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## Step 6.a.



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employee-related self-insurance expenses to report on this cost report? *	<input type="radio"/> Yes <input type="radio"/> No
central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * <input type="text"/>
non-central office staff employed by the contracted provider on the last day of the cost reporting	Number Employed * <input type="text"/>
Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No
Offer any Education Services?	<input type="radio"/> Yes <input type="radio"/> No
Offer any Vocational Services?	<input type="radio"/> Yes <input type="radio"/> No

Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report?

Click "Yes" or "No".

# Related Parties

A Related Party is any person or organization related to the provider by:

- Parent, child, sibling (including Step-children)
- Mother-in-law, Father-in-law
- Aunt, Uncle, Cousin
- Marriage
- Common ownership
- Control



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## Step 6.a. General Information



Do you have any employee-related self-insurance expenses to report on this cost report? *	<input type="radio"/> Yes <input type="radio"/> No
Total number of central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * <input type="text"/>
Total number of non-central office staff employed by the contracted provider on the last day of the cost reporting period.	Number Employed * <input type="text"/>
Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No
Do you directly offer any Education Services?	<input type="radio"/> Yes <input type="radio"/> No
Do you directly offer any Vocational Services?	<input type="radio"/> Yes <input type="radio"/> No

Enter the Total number of office staff employed by the controlling entity.

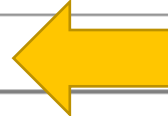
# STAIRS

## Step 6.a. General Information



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employee-related self-insurance expenses to report on this cost report? *	<input type="radio"/> Yes <input type="radio"/> No
central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * <input type="text"/>
non-central office staff employed by the contracted provider on the last day of the cost reporting	Number Employed * <input type="text"/>
Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No
Offer any Education Services?	<input type="radio"/> Yes <input type="radio"/> No
Offer any Vocational Services?	<input type="radio"/> Yes <input type="radio"/> No

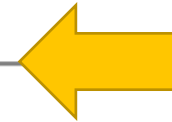


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## Step 6.a. General Information



employee-related self-insurance expenses to report on this cost report? *	<input type="radio"/> Yes <input type="radio"/> No
central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * <input type="text"/>
non-central office staff employed by the contracted provider on the last day of the cost reporting	Number Employed * <input type="text"/>
Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No
ffer any Education Services?	<input type="radio"/> Yes <input type="radio"/> No
ffer any Vocational Services?	<input type="radio"/> Yes <input type="radio"/> No



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## Step 6.b. Related Party Wages and Compensation Purpose

To collect related-party information.

6b. Related-Party

	First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate	Is Allocation Complete
<input type="radio"/>											<input checked="" type="checkbox"/>

To add each owner-employee, related-party employee or related-party contract staff, select “Add record”



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## Step 6.b. Related-Party



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### 6b. Related-Party

First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Business Component & Line Item Allocation

							Hours	Compensation
							<input type="text"/>	<input type="text"/>
Line Item	Site Type	Job Title	Position Type	Description Of Duties	Employed/Contracted	Total Hours Worked	Compensation	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="button" value="Add Line Item"/>								
TOTAL								
Attach Organization Chart 1		Attach Organization Chart 2 (Optional)			Attach Organization Chart 3 (Optional)			
<input type="text"/> Select file or <a href="#">upload new file</a>		<input type="text"/> Select file or <a href="#">upload new file</a>			<input type="text"/> Select file or <a href="#">upload new file</a>			
Select Line Item Allocation Methodology					Attach Methodology			
<input type="text"/>					<input type="text"/> Select file or <a href="#">upload new file</a>			
TOTAL								
Select Business Component Allocation Methodology						Attach Methodology		
<input type="text"/>						<input type="text"/> Select file or <a href="#">upload new file</a>		

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## Step 6.c. SSCC's Subcontractor Payment

Report subcontractor payments



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Referral Type	Placement Days Purchased	Total Dollars Paid	Average Dollars per placement day
	A	B	C=B/A
GRO/RTC	<input type="text"/>	<input type="text"/>	
CPA	<input type="text"/>	<input type="text"/>	
Emergency Care Services	<input type="text"/>	<input type="text"/>	
Foster Family	<input type="text"/>	<input type="text"/>	
IPTP	<input type="text"/>	<input type="text"/>	
Exceptional Care	<input type="text"/>	<input type="text"/>	
Treatment Foster Family Care	<input type="text"/>	<input type="text"/>	
TOTAL	0	0	0.00

# STAIRS

## Step 6.d. Non-Administrative and Operational Personnel

### Purpose

To collect hours, wages, benefits, miles traveled and mileage reimbursement.

Type	Non-Related Party				Related Party				Related Party and Non-Related Party			Total Compensation M (C+E+G+J+L)	Average Staff Rate N [(C+G)/(B+F)]	Average Contracted Rate O [(E+I)/(D+H)]	Average Mileage Reimbursement per mile P (L/K)
	Total Staff Hours B	Total Staff Wages C	Total Contracted Hours D	Total Contracted Payment E	Total Staff Hours F	Total Staff Wages G	Total Contracted Hours H	Total Contracted Payment I	Employee Benefits/Insurance J	Miles Traveled K	Mileage Reimbursement L				
Registered Nurse (RN)												\$0	\$0.00	\$0.00	\$0.00
Licensed Vocational Nurse (LVN)												\$0	\$0.00	\$0.00	\$0.00
Physical Therapy (PT)												\$0	\$0.00	\$0.00	\$0.00
Occupational Therapy (OT)												\$0	\$0.00	\$0.00	\$0.00
Speech/Language Therapy (ST)												\$0	\$0.00	\$0.00	\$0.00
Cognitive Rehabilitation Therapy (CRT)												\$0	\$0.00	\$0.00	\$0.00
Community/Work Reintegration-CRT												\$0	\$0.00	\$0.00	\$0.00
Behavioral Support												\$0	\$0.00	\$0.00	\$0.00
Dietary Services												\$0	\$0.00	\$0.00	\$0.00
Auditory Enhancement Training												\$0	\$0.00	\$0.00	\$0.00
In-Home Respite (IHR)												\$0	\$0.00	\$0.00	\$0.00
CLASS Case Management												\$0	\$0.00	\$0.00	\$0.00
Out-of-Home Respite (OHR)												\$0	\$0.00	\$0.00	\$0.00
Specialized Therapies (ST) - Aquatic Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Hippotherapy - OT												\$0	\$0.00	\$0.00	\$0.00
ST - Hippotherapy - PT												\$0	\$0.00	\$0.00	\$0.00
ST - Hippotherapy - Certified Riding Instructor												\$0	\$0.00	\$0.00	\$0.00
ST - Massage Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Music Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Recreational Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Therapeutic Horseback Riding												\$0	\$0.00	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0	0	\$0	\$0			

# STAIRS

## Step 6.e. Administrative & Operations Personnel

(Cost Report only)

### Purpose

To collect administrative and operations staff hours, wages, benefits and mile reimbursement.

	Non-Related Party				Related Party						
Type	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Compensation	Average Staff Rate	Average Contracted Rate
A	B	C	D	E	F	G	H	I	J (C+E+G+I)	K [(C+G)/(B+F)]	L [(E+I)/(D+H)]
Administrator	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Assistant Administrator	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Owner									\$0	\$0.00	\$0.00
Other Administrative Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Network Management	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Contract Management Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Central Office Staff		<input type="text"/>		<input type="text"/>					\$0	\$0.00	\$0.00
Community Engagement Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Q&A / Utilization Management Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0		

\*Average excludes Central Office Staff

	Non-Related & Related Party				
Type	Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement	TOTAL	Average Mileage Reimbursement per Mile
A	B	C	D	E (B+D)	F (D/C)
Administrative and Operations Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00
Central Office Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00
TOTAL	\$0	0	\$0	\$0	

# STAIRS

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## Step 7 Payroll Taxes and Workers' Compensation

### Purpose

To collect information on your facilities Payroll Taxes and Workers' Compensation for the contracted provider's attendant, non-attendant and administrative, and central office staff.



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## Step 7 - Payroll Taxes and Workers' Compensation

Report costs for all staff including:

- Attendant staff
- Non-attendant / program administration
- Central Office

Did the provider have a Section 125 or Cafeteria Plan that covers the employees for insurance premiums, unreimbursed medical expenses and/or dependent care costs?				
Is your entity a Texas Workforce Commission Reimbursing Employer (e.g., not required to pay quarterly taxes to the Texas Workforce Commission (TWC for unemployment coverage)?				

Taxes and Workers' Compensation	Attendant	Non-Attendant and Program Admin	Central Office	Total
FICA and Medicare Payroll Taxes				0
State and Federal Unemployment Taxes				0
Workers' Compensation Premiums				0
Workers' Compensation Paid Claims				0

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## Step 7 - Payroll Taxes and Workers' Compensation

If payroll taxes (i.e., FICA, Medicare, and state/federal unemployment) are allocated based upon percentage of salaries, the provider must disclose this functional allocation method. The use of percentage of salaries is not the salaries allocation method, since the salaries allocation method includes both salaries and contract labor.



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## Step 8. Facility and Operations Costs

### Purpose

To collect expense information for the contracted provider and used directly or indirectly in the provision of contracted services.



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## Step 8 Facility and Operations Costs

- Step 8.a. – General Information
- Step 8.b. – 8.d. - Related Party Transactions
- Step 8.e. – Assets and Depreciation
- Step 8.f. – Non-Related Party Facility, Operations, Administrative, and Other Direct Care costs
- Step 8.g. – Facility and Operations Cost Summary



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## Step 8.a. General Information Purpose

To collect Facility and Operations cost. This information will lock or unlock certain sections in Step 8.

Do you have any contracted management costs to report? Note: Related-party management expenses must be reported as central office expenses. *	
Do you have any asset or operations-related self-insurance expenses to report on this cost report?	
Were any supplies or non-depreciable equipment purchased or leased from a related party?	
Were there any related-party loans?	
Were there any related-party contracted services?	
<b>All Other Costs</b>	
Please note that the information gathered by this item is self-reported, will not be audited, is for informational purposes only and will not be used in the rate determination process. Some costs included in this item may not be allowable in the current reporting period but will be reported as allowable in future years.	
Enter Total Unallowable Expenses for the contracts listed in Step 3a for this specific cost report	

# STAIRS

## Step 8.b. Related-Party Non-depreciable Equipment and Supplies

Enter Total Unallowable Expenses for the contracts listed in Step 3.a. for this specific cost report.

### 8.b. Related-Party Non-depreciable Equipment and Supplies

	Name of Related-Party/Organization	Type	Description	Cost to Related-Party	Is Allocation Complete?
<input type="button" value="Add"/>					<input checked="" type="checkbox"/>



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## Step 8.c. Related-Party Loans

Enter any of your related-party loans from individuals or organizations.

### 8.c. Related-Party Loans

	Name of Related-Party/Organization	Type	Description	Inception Date	Loan Amount	Term (months)	Interest	Is Allocation Complete?
								

 Save  Save and Return  Cancel  Add Record  Edit  Delete Record

# STAIRS

## Step 8.c. Business Component & Line-Item Allocation

Enter your Business Components and Line-Item Allocations in this table.

The screenshot shows a web-based form titled "Business Component & Line Item Allocation". At the top, there is a dropdown menu and an "Add Record" button. Below this is a table with two main columns: "Area" and "Interest". The "Area" column has a red minus icon and a dropdown menu. The "Interest" column has a text input field. Below the table, there is a "TOTAL" row and a "Select Line Item Allocation Methodology" section. This section includes a dropdown menu and a "Select file or upload new file" link. At the bottom of the form, there are "Save" and "Cancel" buttons.

Business Components and Line-item Allocation is limited to the businesses and contracts entered in Step 3.

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## Step 8.d. Related-Party Contracted Services

Report the purchase of services, such as: accounting, legal and consulting services, from a related-party organization or an individual who is **NOT** an employee of the contracted provider.

**8.d. Related-Party Contracted Services**

Please enter and verify the information below

Save Cancel

Name of Related-Party/Organization	Type	Description	Cost to Related-Party
<input type="text"/>	---	<input type="text"/>	<input type="text"/>
<input type="text"/>	Fees - Management Contract	<input type="text"/>	<input type="text"/>
<input type="text"/>	Building / Equipment - Contracted Services and Maintenance and Repairs	<input type="text"/>	<input type="text"/>
<input type="text"/>	Fees - Contracted Administrative, Professional, Consulting and Training Services	<input type="text"/>	<input type="text"/>
<input type="text"/>	---	<input type="text"/>	<input type="text"/>
<input type="text"/>	---	<input type="text"/>	<input type="text"/>

Save Cancel

As with other tables Select "Add record" to add more Contracted Service Providers.



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## Step 8.d. Related-Party Contracted Services



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### 8.d. Related-Party Contracted Services

Name of Related-Party/Organization	Type	Description	Cost to Related-Party
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

#### Business Component & Line Item Allocation

		Cost to Related-Party
<input type="text"/>	<input type="text"/>	<input type="text"/>
Area	<input type="text"/>	Cost to Related-Party
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line Item"/>		
TOTAL		
Select Line Item Allocation Methodology		Attach Methodology
<input type="text"/>		<input type="text"/> <a href="#">Select file or upload new file</a>
TOTAL		
Select Business Component Allocation Methodology		Attach Methodology
<input type="text"/>		<input type="text"/> <a href="#">Select file or upload new file</a>

# STAIRS

## Step 8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets

### Purpose

To report Depreciable Assets for Related-Party and Non-Related Parties.

Depreciate property and assets owned by the contracted provider and improvements to the provider's owned, leased, or rented property that are valued at \$5,000 or more with an estimated useful life of more than one year at the time of purchase.



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## Step 8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets



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8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets	
Is this a shared asset?	<input type="radio"/> Yes <input type="radio"/> No
Related-Party or Non-Related-Party	<input type="radio"/> Non-Related-Party <input type="radio"/> Related-Party
Asset	<input type="text"/>
Code (optional)	<input type="text"/>
Description of Asset	<input type="text"/>
Asset in Service at end of period?	<input type="radio"/> Yes <input type="radio"/> No
Month/Year Placed in Service (mm/yyyy)	<input type="text"/>
Years of Useful Life	<input type="text"/>
Historical Costs	<input type="text"/>
Salvage Value	<input type="text"/>
Depreciation Basis	<input type="text"/>
Prior Period Accumulated Depreciation	<input type="text"/>
Depreciation for Reporting Period	<input type="text"/>
Total Expense for Reporting Period	<input type="text"/>

# STAIRS

## Step 8.f. Non-Related Party Facility, Operations, Administrative and Other Direct Care Costs

### Purpose

To collect all facility and operations costs.

8.f. Non-Related-Party Facility, Operations, Administrative and Other Direct Care Costs - Entry								
	Non-Related Party			Related Party				
Type	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin & Operation	Central Office	Related-Party Total	TOTAL	Notes (optional)
Rent / Lease - Building and Building Equipment	<input type="text"/>	<input type="text"/>						<input type="text"/>
Rent / Lease - Departmental Equipment / Other	<input type="text"/>	<input type="text"/>						<input type="text"/>
Interest - Mortgage	<input type="text"/>	<input type="text"/>						<input type="text"/>
Insurance - Building and Equipment	<input type="text"/>	<input type="text"/>						<input type="text"/>
Taxes - Ad Valorem Real Estate	<input type="text"/>	<input type="text"/>						<input type="text"/>
Utilities & Telecommunications	<input type="text"/>	<input type="text"/>						<input type="text"/>
Building / Equipment - Contracted Services and Maintenance and Repairs	<input type="text"/>	<input type="text"/>						<input type="text"/>
Type	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin & Operation	Central Office	Related-Party Total	TOTAL	Notes (optional)
Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization								<input type="text"/>
Depreciation - Departmental Equipment								<input type="text"/>
Operations Supplies	<input type="text"/>	<input type="text"/>						<input type="text"/>
Depreciation - Transportation Equipment								<input type="text"/>
Rent / Lease - Transportation Equipment or Contracted Transportation Services	<input type="text"/>	<input type="text"/>						<input type="text"/>
Transportation - Maintenance, Repairs, Gas, Oil, Interest, Insurance, Taxes, Other	<input type="text"/>	<input type="text"/>						<input type="text"/>
Staff Training / Seminars - Non Admin Staff	<input type="text"/>	<input type="text"/>						<input type="text"/>
Staff Training / Seminars - Admin	<input type="text"/>	<input type="text"/>						<input type="text"/>

# STAIRS

## Step 8.g. Facility and Operations Costs Summary

### Purpose

This Step provides a summary of the Related and Non-Related-Party Costs entered through **Steps 8.b.-8. f.**

8.g. Facility and Operations Costs Summary			
Related and Non-Related Party Summary			
Type	Program Admin & Operation	Central Office	TOTAL
Rent / Lease - Building and Building Equipment			
Rent / Lease - Departmental Equipment / Other			
Interest - Mortgage			
Insurance - Building and Equipment			
Taxes - Ad Valorem Real Estate			
Utilities & Telecommunications			
Building / Equipment - Contracted Services and Maintenance and Repairs			
Related and Non-Related Party Summary			
Type	Program Admin & Operation	Central Office	TOTAL
Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization			
Depreciation - Departmental Equipment			
Operations Supplies			
Depreciation - Transportation Equipment			
Rent / Lease - Transportation Equipment or Contracted Transportation Services			
Transportation - Maintenance, Repairs, Gas, Oil, Interest, Insurance, Taxes, Other			
Staff Training / Seminars - Non Admin Staff			
Staff Training / Seminars - Admin			
Related and Non-Related Party Summary			
	Program Admin		

# STAIRS

## Step 9 Preparer Verification Summary

The summary verification table shows the Total Reported Revenues and Total Reported Expenses entered into STAIRS.

Revenue Summary	
Total Placement Day Revenue	\$0
Total Bed Hold Revenue	\$0
Total Private and Other Services Revenue	\$0
Other Revenue (less Revenue Offsets)	\$0
<b>TOTAL REVENUE</b>	<b>\$0.00</b>
Expense Summary	
Total Foster Family Pass Through	\$0
Total SSCC Subcontractor Payments	\$0
Total Non-Administrative Wages, Benefits and Mileage	\$0
Total Administrative and Operations Wages, Benefits and Mileage (less Central Office)	\$0
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$0
Total Facility and Operations Expenses (Not including Central Office)	\$0
Total Central Office Expenses	\$0
<b>TOTAL REPORTED EXPENSES</b>	<b>\$0.00</b>

# STAIRS

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## Step 10 Preparer Certification

Preparer must certify the accuracy of cost reports submitted to HHSC.

Providers may be liable for civil and/or criminal penalties if the cost report is not completely accurate.

HHSC uses this information to ensure that the report has been verified by the entity and preparer as per TAC rules.



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## Step 10 Preparer Certification Preparer (Methodology) Certification

The person identified in **Step 1** of the cost report as Preparer must sign this certificate.



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AS PREPARER OF THIS COST REPORT, I HEREBY CERTIFY THAT:	
<ul style="list-style-type: none"><li>• I have completed the state-sponsored cost report training for this cost report.</li><li>• I have read the note below, the cover letter and all the instructions applicable to this cost report.</li><li>• I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.</li><li>• I have reviewed the prior year's cost report audit adjustments, if any, and have made the necessary revisions to this period's cost report.</li><li>• To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.</li><li>• This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.</li></ul>	
<p><b>Note:</b> This PREPARER CERTIFICATION must be signed by the individual who prepared the cost report or who has the primary responsibility for the preparation of the cost report. If more than one person prepared the cost report, an executed PREPARER CERTIFICATION may be submitted by each preparer. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.</p> <p>The Preparer Certification must be uploaded by the Preparer, using his/her own login information.</p>	
PREPARER IDENTIFICATION	
Name of Contracted Provider: <input type="text"/>	
Printed/Typed Name of Signer: <input type="text"/>	Title of Signer: <input type="text"/>

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## Step 10 Preparer Certification



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_____ SIGNATURE OF PREPARER	_____ DATE
Subscribed and sworn before me, a Notary public on the	____ of _____ Day Month Year
	_____ Notary Signature
	_____ Notary Public, State of
	_____ Commission Expires

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## Step 11 Entity Contact Certification

Once you have verified your information and printed the certifications, *the cost report is **locked** to any further changes.*

If you realize that something was omitted and you need to access your data again or upload an additional document, you will need to contact HHSC PFD Cost Information to assist with getting the report re-opened.



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## Step 11 Entity Contact Certification

Review the certification signer's requirements

### AS SIGNER OF THIS COST REPORT, I HEREBY CERTIFY THAT:

- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed this cost report after its preparation.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

**Note:** This COST REPORT CERTIFICATION must be signed by the individual legally responsible for the conduct of the contracted provider, such as the Sole Proprietor, a Partner, a Corporate Officer, an Association Officer, or a Governmental Official. The administrator/director is authorized to sign only if he/she holds one of these positions. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

In accordance with Texas Administrative Code (TAC) Rule §355.105(d)(1)(A), an interested party legally responsible for conduct of the contracted provider may initiate an amendment no later than 60 days after the original due date. Provider-initiated amendment requests can be sent to: [costinformation@hhsc.state.tx.us](mailto:costinformation@hhsc.state.tx.us). Request received that is not signed by an individual legally responsible for the conduct of the contracted provider, or received after the 60th day, will not be accepted. Failure to submit the requested amendment to the cost report by the due date is considered a failure to complete a cost report as specified in the above referenced rule.

The Cost Report Certification must be uploaded by the responsible party, using his/her own login information.

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## Step 11 Entity Contact Certification

Signer must fill out the identification information.

SIGNER IDENTIFICATION	
Name of Contracted Provider: <input type="text"/>	
Printed/Typed Name of Signer: <input type="text"/>	Title of Signer: <input type="text"/>
Name of Business Entity: <input type="text"/>	
Address of Signer (street or P.O. Box, city, state, 9-digit zip): <input type="text"/>	
Phone Number (including area code): <input type="text"/>	FAX Number (including area code): <input type="text"/>
Email: <input type="text"/>	

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## Step 11 Preparer Certification

An individual legally responsible for the conduct of the provider could be:

- Owner
- Partner
- Corporate Officer
- Association Officer
- Government official
- L.L.C. member

_____ SIGNATURE OF SIGNER		_____ DATE	
Subscribed and sworn before me, a Notary public on the		_____ Day	_____ Month
_____ Notary Signature		_____ Notary Public, State of	
		_____ Commission Expires	

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## Digital Signatures



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Provider Signature	
Provider printed name: John Smith	Date: 11/23/2015
<div>John Smith</div> <div>Digitally signed by John Smith DN: cn=John Smith, o=Nurses 123, ou, email=johnsmith@nurses123.com, c=US Date: 2015.11.23 21:14:51 -06'00'</div>	
Provider Signature ( <i>stamped signatures not accepted</i> )	

# STAIRS

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## Step 12 Provider Adjustments Report

### Purpose

A report is emailed by Fairbanks to the provider. Allows Provider opportunity to review the report adjustments made during HHSC's financial examination.

Provider has 30 days to review the findings.

If you take no action you will agree with the findings by default. At that point, any recoupment will stand.



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## Step 12

### Provider Adjustments Report

Report Shows:

- Changes made to original values
- Adjusted amount
- Reason for the adjustment



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## Step 13 Agree/Disagree

### Purpose

The provider may request an informal review or agree or disagree with adjustments.

### How do we use this information?

HHSC uses this information to start the informal review process or set the report to complete.



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## Step 13 Request Informal Review

A provider who disagrees with an adjustment is entitled to request an informal review of those adjustments with which the provider disagrees.

The request, or a request for a 15-day extension to make the request, must be in writing and received by HHSC no later than the review period expiration date.



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## Step 14 Informal Review

### Purpose

This step is to allow the providers a chance to review the informal review adjustments.



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Summary Table

Revenue Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Non-Medicaid	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00

Expense Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Non-Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Administrative and Operations Wages, Benefits and Mileage (less Central Office)	\$1,111.00	\$0.00	\$1,111.00
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$3.00	\$0.00	\$3.00
Total Facility and Operations Expenses (Not including Central Office)	\$0.00	\$0.00	\$0.00
Total Central Office Expenses	\$0.00	\$0.00	\$0.00
Total	\$1,114.00	\$0.00	\$1,114.00

Because this cost report indicates participation in rate enhancement in Step 4, your recoupment summary information is being provided below.

In accordance with Title 1 of the Texas Administrative Code (TAC), §355.308(s) for nursing facilities, or §355.112(t) for all other programs, the below Recoupment Summary indicates whether or not the provider is subject to recoupment for failure to meet participation requirements.

If you indicated on STEP 2 of this cost report that you requested to aggregate by program those contracts/component codes held by this Combined Entity which participated in the Attendant Compensation Rate Enhancement for the purpose of determining compliance with spending requirements, the recoupment summary information below represents the estimated total recoupment for all participating contracts/component codes on the cost reports indicated below. This same summary information is displayed on all cost reports affected by the aggregation.

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## Step 14 Informal Review



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### Summary Table

Revenue Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Non-Medicaid	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Expense Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Non-Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Administrative and Operations Wages, Benefits and Mileage (less Central Office)	\$1,111.00	\$0.00	\$1,111.00
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$3.00	\$0.00	\$3.00
Total Facility and Operations Expenses (Not including Central Office)	\$0.00	\$0.00	\$0.00
Total Central Office Expenses	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$1,114.00</b>	<b>\$0.00</b>	<b>\$1,114.00</b>

Because this cost report indicates participation in rate enhancement in Step 4, your recoupment summary information is being provided below.

In accordance with Title 1 of the Texas Administrative Code (TAC), §355.308(s) for nursing facilities, or §355.112(t) for all other programs, the below Recoupment Summary indicates whether or not the provider is subject to recoupment for failure to meet participation requirements.

If you indicated on STEP 2 of this cost report that you requested to aggregate by program those contracts/component codes held by this Combined Entity which participated in the Attendant Compensation Rate Enhancement for the purpose of determining compliance with spending requirements, the recoupment summary information below represents the estimated total recoupment for all participating contracts/component codes on the cost reports indicated below. This same summary information is displayed on all cost reports affected by the aggregation.

# Due Date



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**All Reports are due April 30<sup>th</sup>  
unless indicated otherwise**

# HHSC Provider Finance Contact Information



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For Assistance With	Telephone	E-mail
Cost or Accountability Report completion, instructions, informal reviews and/or general guidance	(737) 867-7817	<a href="mailto:PFD-LTSS@hhs.texas.gov">PFD-LTSS@hhs.texas.gov</a>
Cost or Accountability Report Excusals	(737) 867-7812	<a href="mailto:CostinformationPFD@hhs.texas.gov">CostinformationPFD@hhs.texas.gov</a>
Cost Report Requests and Submission or STAIRS Technical Assistance	(737) 867-7812	<a href="mailto:CostinformationPFD@hhs.texas.gov">CostinformationPFD@hhs.texas.gov</a>

# Contact Information



## Regular Mail:

Texas Health and Human Services Commission  
Provider Finance Department, Mail Code H-400  
P. O. Box 149030  
Austin, TX 78714-9030

## Special Delivery:

Texas Health and Human Services Commission  
Provider Finance Department, Mail Code H-400  
4601 W. Guadalupe St.  
Austin, TX 78751





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# Thank you

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HHSC PFD Center for Information and  
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